

From: "Rachel McKinley" <rmckinley@wucpas.com>
To: "William Gibbons (wgibbons)" <wgibbons@memphis.edu>
"Lee Hood" <lee@wtdcpa.com>
CC: "Amy Hood" <amy@wtdcpa.com>
"Sharon Walker" <swalker@memphiscrime.org>
Date: 2/1/2017 6:59:05 PM
Subject: RE: 990 questions

On that list, I guess it depends on when you change/add new members on those, I would say the list for 12/31/15 should be fine, unless on 1/1/16 you changed them up and then in that case you can send over the 2016 list. Basically, they would want the list of members as of 9.30.16, so at that point in time who was on the board.

Thanks

Rachel C. McKinley, CPA | Audit Manager

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From: William Gibbons (wgibbons) [mailto:wgibbons@memphis.edu]
Sent: Wednesday, February 01, 2017 5:46 PM
To: Rachel McKinley; Lee Hood
Cc: Amy Hood; Sharon Walker
Subject: Re: 990 questions

Rachel,

I believe you also asked for a list of the board of directors/officers. Would that be as of 12/31/15 too ?

Bill Gibbons
Executive Director
The Public Safety Institute



The University of Memphis

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Memphis, TN 38152

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From: Rachel McKinley <rmckinley@wucpas.com>
Sent: Wednesday, February 1, 2017 1:50 PM
To: Lee Hood
Cc: Amy Hood; William Gibbons (wgibbons)
Subject: RE: 990 questions

Lee –

That is correct, the info would be for 12/31/15 calendar year.

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From: Lee Hood [<mailto:lee@wtcdcpa.com>]
Sent: Wednesday, February 01, 2017 12:43 PM
To: Rachel McKinley
Cc: Amy Hood; William Gibbons (wgibbons)
Subject: 990 questions

Rachel,

Regarding the tax form information below, you requested the most recent calendar year, but I assume you mean the calendar year that ended during the fiscal year; 12/31/15 rather than 12/31/16. Please confirm my understanding.

Lee

WATKINS UIBERALL FORM 990 CLIENT CHECKLIST

Below is a list of items generally needed to complete Form 990, Return of Organization Exempt Form Income Tax. Please provide answers or documents to the items below as they apply to your organization.

1. Board of Directors listing, including titles (president, treasurer, etc.)
2. Number of 1099s filed for the most recent calendar year.

3. Number of W-2s filed for the most recent calendar year.
4. Number of volunteers during the year (estimate if necessary).
5. Copies of most recent Form W-2 for officers and key employees.
6. Copies of most recent Form W-2 for anyone who earned more than \$100,000 during the most recent calendar year.
7. Nontaxable benefits (health insurance premiums, 401k employer contributions, etc.) received for officers /employees listed in #5 and #6.
8. Detail on fundraising special events (income, amount of contributions included in income, expenses).
9. Listing of all contributors who gave in excess of \$5,000 during the year (cash and non-cash). Include names, addresses, and amount of contributions. For non-cash donations, please include what was contributed to the organization (stock gift, supplies, etc.)

NOTE: For the list of contributors, it will be beneficial to check with the tax department to see if you need all contributors who gave over \$5,000 or if the 2% threshold applies (thus limiting the number of contributors required to be listed on the return).

Additional information may be required to complete the Form 990 in addition to what is listed. However, this list should cover the majority of needed items.

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